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APPENDIX IX.

[Vide item IV on page 167 supra.]

EXPLANATORY NOTE.

Demands for excess grants for the year 1933–34.

(A)

EXCESS UNDER GRANT X—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—RESERVED.

	RS.
Final grant	2,29,07,900
Actuals	2,29,09,937
Excess ..	2,037

The excess was less than ·01 per cent of the final grant and was the net result of excesses and savings under the various sub-heads in the grant.

The excess over the final modified appropriation occurred mainly under the following heads:—

Sub-head. (1)	Excess. (2) RS.	Reasons for the excess. (3)
22. General Administration—		
District Administration—		
m. General Establishments—		
A. Collectors and Magistrates—		
2. Pay of Establishments ..	6,597	Savings anticipated on the basis of actuals up to nine months did not materialize owing to changes in personnel and grant of leave.
3. Allowances and Honoraria ..	4,164	Excess occurs under travelling allowance due to transfers and more extensive touring.
D. Treasury establishments—		
2. Pay of establishments ..	11,173	Due to changes in personnel and grant of leave.
n. Subdivisional establishments—		
A. Pay of officers	2,791	The excess could not be foreseen.
B. Pay of establishments ..	2,778	Due to changes in personnel and grant of leave.
o. Other establishments—		
A. Taluk establishments—		
1. Pay of establishment ..	20,361	(Due to changes in personnel and grant of leave.)
2. Allowances	10,656	Occurs under travelling allowance which is of a fluctuating character.
5. Contingencies	4,430	Mainly under service postage and telegrams which could not be foreseen.

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These and other excesses of less amounts were covered by savings under other sub-heads except to the extent of Rs. 2,037 or ·009 per cent for which an excess grant is required.

The Public Accounts Committee has recommended that the demand for the excess grant be moved in the Legislative Council.

(B)

EXCESS UNDER GRANT XXXIII—PENSIONS—RESERVED.

		RS.
Final grant	... ...	64,00,800
Actuals	... ...	65,18,669
	Excess ...	1,17,869

The excess is 1·9 per cent of the grant. It was the net result of excesses and savings which occurred mainly under the following sub-heads of the grant:—

Sub-heads of appropriation.	Excess (+) or Saving (—). RS.
(1) Superannuation and retired allowances—Payments to Madras Government pensioners	— 14,506
(2) *Deduct*—Amount on account of commercial departments	— 14,189
(3) Commuted value of pensions—Payments to other Governments	+ 96,473
(4) *Deduct*—Commuted value of pensions recovered from other Governments	— 73,281

It will be observed that the excesses occurred under items (3) and (4) above.

The reasons for the excesses are briefly as follows:—

Item (3).—The original estimate and the modified appropriation were based on the figures reported by the Accountant-General. The excess expenditure is due chiefly to the capitalized value of the Provincial share of Central pensions paid in Central treasuries being more than anticipated. The excess expenditure could not be foreseen owing to the fluctuating nature of the transaction accounted for under this sub-head.

Item (4).—The recoveries from other Governments on account of the commuted value of the Central Government share of pensions paid in Provincial treasuries are shown under this sub-head and they are adjusted periodically by the Accountant-General. There are no reliable data for fixing the estimates. The Accountant-General who was consulted in the matter was not sure of the estimate framed by him. The modified appropriation was fixed with reference to the actuals of 1932–33. The actual recoveries were less than anticipated. Hence the variation in the actual minus expenditure under this head. This could not be foreseen.

The Public Accounts Committee has recommended that the demand for the above excess grant be moved in the Legislative Council.

8th January 1936. G. T. H. BRACKEN.